

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	:	
CDO PLUS MASTER FUND LTD.,	:	
	:	07 Civ. 11078 (LTS)(AJP)
Plaintiff,	:	
	:	
- against -	:	
	:	<u>ECF CASE</u>
WACHOVIA BANK,	:	
NATIONAL ASSOCIATION,	:	
	:	
Defendant.	:	
-----X	:	

DISCLOSURE STATEMENT UNDER RULE 7.1

Pursuant to Federal Rule of Civil Procedure 7.1, the undersigned counsel for Plaintiff, CDO Plus Master Fund Ltd., (currently known as VCG Special Opportunities Master Fund Limited, and a private non-governmental party) certifies that Plaintiff has no parent companies and no publicly traded corporation owns 10% or more of its stock.

Dated: New York, New York
December 12, 2007

MINTZ & GOLD LLP

By: /s/ Terence W. McCormick
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